

Financial Management - Accounting - Selected Text Responses

Since an automated system other than CARS is used, what business requirements related to General Ledger does your Agency have that are not met by CARS?		Response Percent	Response Total
			15
	Accounting detail and reporting and on-line inquiry is performed and maintained on a Cost Center level as well as the Medicare requirement for monthly cost reports. Also, local/welfare/endowment and Patient Fund accounting needs are met through FMS. Finally, Purchasing and Accts Payable modules are integrated within FMS to reduce redundancies of data entry and maintenance of multiple systems and are subsequently interfaced to CARS. FMS provides the capability to "drill down" from a GL level to a detail level to the point of original entry (ie-purchase order).		
	Mitchell Humphrey's FMS II allows us to generate user friendly reports to forward to department managers who are responsible for their respective departmental budgets. Also, the detail information in FMS II is more detailed than CARS.		
	Special reports for budgeting and management analysis as well as true ad hoc reporting capabilities.		
	CARS is not real time. CARS lacks the following functions: a user friendly on-line inquiry function; ad-hoc reporting; budget vs actual reporting at agency defined levels; import/export function to support budget development & other analysis; a budget module for operating, biennium & capital budget development with "what-if" functionality; a cost accounting module to support rate setting and annual Medicaid Cost Finding reporting; a client fund module; user friendly vendor inquiry functions; timely informative, management reporting; CARS is not easy to access;		
	Full accrual based accounting.		
	Accrual basis accounting		
	accrual accounting		
	DEQ uses the accounting features available from Oracle Financials; cost allocation, multiple budgets, recurring journal creation, user reporting, ad hoc analysis, cost validation of Chart of Accounts.		
	1. Expenditures by Local Fund (Match Purpose) 2. Expenditures by CFDA & Grant Number 3. Cost Allocation Account 4. Revenue by Fee Generated Contract (Title IV-E) 5. Encumbrance Accounting & Fund Checking		
	As an internal service fund, VCE is required to use full accrual accounting. CARS is a cash basis system.		
	In our new system we will track Accounts Payable, Interest Payable, Refunds Payable, Accounts Receivable, Billed Accounts Receivable, and Contributions Payables which will all have a unique GLA		
	Our General Ledger function is through the Oracle Financials 11i version. We use 11i to produce the detailed Federal reports that are not met by CARS alone. 11i is used as the original place of entry for receivables, payables and adjusting entries.		

	Each day the Oracle transactions are interfaced to CARS to ensure that the days activities are accounted for in CARS. In addition the Medicaid Management Information System interfaces with Oracle 11i each day through the ATV remit process. The Third Party Liability System also interfaces with Oracle 11i on a daily basis as well.		
	Provides real-time additional management reporting capabilities, on-line inquiries, and historical data. Receiving journal creation, cross validation of Chart of Accounts revenue allocation, multiple budgets, user reporting.		
	Recording and maintaining balances by additional fields including but not limited to asset type, activity, county, ledger (actuals and financial statements). Automated routing of journals for approvals. Journal copy and reverse function. Journal Source identification. Automated cost allocation process to distribute cost based on rules. Multiple levels of budget tracking and controls including but not limited to organization, fund, program, projects, asset types, cost centers. Loading of detail budgets from spreadsheets. Automated transactions splitting of projects that are multi-funded.		
	Federal reporting requirements		
Total # of respondents 41. Statistics based on 15 respondents; 0 filtered; 26 skipped.			

Since an automated system other than CARS is used, what business requirements related to these other cost accounting processes does your Agency have that are not met by CARS?	Response Percent	Response Total
		10
See previous responses		
CARS has no Ad-Hoc Reporting (inflexible)		
CARS does not have any cost accounting functionality; direct/in-direct cost allocation, \$/unit, etc.		
Accrual accounting, billing		
Ability to allocate costs to specific activity.		
1. Random Moment Sampling (RMS) done by Local VDSS and off FAAS System 2. Worker Counts 3. Statistical Time Studies (allocation of expenditures)		
GAAP. VCE is on a full accrual accounting basis and must value inventory per GAAP. Manufacturing activity is not supported by CARS.		
CARS cannot perform analysis and allocations, budgeting and/or reporting at the required level.		
Federal reporting requirements Resource sharing with partners		
The only access we have in the District to CARS is for inquiry, download of information from FINDS, and input of payment through the Voucher system. Excel spreadsheets are used to capture the data that is being allocated and percentages developed based on items not captured in the CARS system, e.g. number of PC's, number of telephones, square footage of space. Once the allocations are completed the cost is input into CARS.		
Total # of respondents 41. Statistics based on 10 respondents; 0 filtered; 31 skipped.		

Since an automated system other than CARS is used, what business requirements related to Grant Accounting processes does your Agency have that are not met by CARS?		Response Percent	Response Total
			16
	Our grant accounting is immaterial. However, as with other Gen Ledger processing, it is interfaced to CARS. Again, all costs are monitored here at the Cost Center level.		
	CARS has no Ad-Hoc Reporting (inflexible)		
	Business requirements not met by CARS: 1. Timeliness of reports 2. Report format is not conducive to federal reporting 3. Time periods captured and retained in CARS do not support federal reporting.		
	We don't do grant accounting, only reimbursement accounting.		
	Full accrual accounting		
	None - use Peoplesoft for all accounting activities since it is needed for ISF		
	* Compilation of drawdown reimbursement information for immediate use in submitting drawdowns. * Grant tracking of expenditures, encumbrances and funds available in real-time.		
	The ability to account for allocations of state funds to specific grant projects and track expenditures against those allocations. We use our encumbrance tracking system (AAS) to track grants and purchase orders.		
	Grant tracking, costs, receipts, budgetary control, reimbursement and reporting		
	Local Funds, RMS, Timesheets (DIS), Statistical Federal Reports, Federal year-end reporting, Matching, Source of Funds, Life to Date by CFDA Grant		
	We use CARS to enter detail payment transactions and summarize by project. We use various access databases to track grant-specific information and for more timely reconciliation purposes. The databases also provide historical data and project-to-life information.		
	The Oracle financials 11i internet version tracks the expenditures and revenue related to the numerous grants that DMAS is responsible for. This tracking is done through project codes and specific cost center codes. The various reports that DMAS must provide can not be produced through CARS alone. However CARS is used as well because it is the official accounting system of the Commonwealth.		
	Oracle Financials provides tracking at the Grant Award and Grant Program areas to include budgeting, procurement, reimbursement, tracking, and cost allocation.		
	Maintain and report detail state and federal projects, detail activity information related to grants. Sub-grantee information tracked, as well.		
	Federal reporting requirements Allocations by grant Time distribution by grant		
	The only access we have in the District to CARS is for inquiry, download of information from FINDS, and input of payments through the Voucher system. Excel spreadsheets are used to capture the data that is being allocated and percentages developed based on items not captured in the CARS system, e.g. number of PC's, number of telephones, square footage of space. Once the allocations are completed the cost is input into CARS.		

Total # of respondents 41. Statistics based on 16 respondents; 0 filtered; 25 skipped.

What capabilities provided by CARS are especially effective for your Agency?		Response Percent	Response Total
1.			34
	none		
	It allows us to use another system to feed it data.		
	FINDS		
	Expense reporting at the cost code level		
	transaction downloads (FINDS)		
	General ledger reporting		
	Project controls and accounting		
	all		
	Required to use CARS, so no re-keying or reconciling		
	FINDS (ability to download CARS info)		
	Transaction detail reports		
	Budgetary/cash		
	on line keying		
	Reportline		
	Revenue tracking		
	easy to learn and to use		
	vendor payment processing		
	Processing payments between agencies		
	Expenditures by Cost Code summaries		
	Cash Account		
	cash flow detail		
	ReportLine		
	current fund and appropriation balances		
	Online Entry of Accounting Batches		
	FINDS downloading ability		
	Downloads of expenditures		
	Provides chart of accounts		
	CARS is too high level for VDOT's needs		
	cost codes		
	CARS is the primary General Ledger		
	facilitates compliance with state regulations		
	Central IT support		
	Tracking Expenditures against Budget		
	FINDS download		

2.			25
	It is THE official accounting system of the Commonwealth.		
	disk interface of transactions		
	Appropriation/budget/cash control		
	Vendor File		
	Produces basic budget vs. actual reports		
	Reports by cost code		
	cost code information		
	On-line table maintenance		
	Expenditure tracking		
	appropriation control		
	Ability to monitor cash balances on a daily basis		
	Revenue Detail Report		
	GLA Summary by Cash Basis		
	FAACS data except for capital leases		
	FINDS		
	summary fund accounting by project		
	Reportline		
	Ability to use multipurpose field to track master lease items		
	Downloads of revenue		
	Provides an acceptable interface from agency systems		
	project codes		
	Consistent with the appropriation act funding		
	automated invoice payment process		
	Well documented policies and procedures		
	Reportline		
3.			15
	on-line report access through Reportline		
	Accounting reports		
	Check write tracking and file		
	Some download capabilities through FINDS		
	Reports by fund		
	Ability to interface with agency internal ERP		
	Cost code and organizational level tracking and reports		
	Weekly trial balance reports are very useful		
	Weekly Reconciliation of Transactions Posted		
	Allotment Control		
	Access to Appropriations and Cash Control		

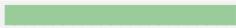
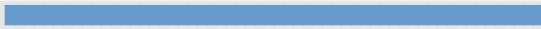
	batch error files		
	Expenditure reports		
	Has FINDS for reporting		
	Accurate and timely reports		
4.			11
	detail and summary level reporting		
	Appropriations and Allotment Balances		
	Appropriation and Cash balance available daily		
	Reports by program sub/program		
	Capital outlay project reports		
	Checks to be Written report		
	Summary of Trial Balances by Fund		
	Access to Error Corrections and ability to correct		
	code maintenance tables		
	Revenue reports		
	Downloading capability in Excel and Access		
5.			6
	Daily fund cash balances		
	CARS downloads		
	Online Reporting - Reportline		
	Payment Due Date Report		
	vendor table maintenance		
	Trial balance reports		
Total # of respondents 41 . Statistics based on 34 respondents; 0 filtered; 7 skipped.			

What enhancements to CARS would provide significant benefits for your Agency?		Response Percent	Response Total
1.			38
	Needs multiple ledgers to meet needs of hospital that are integrated		
	Full Ad-hoc Query Capability		
	web based system on par with current technology		
	Capture information on a federal and state fiscal year.		
	Interface to eVA		
	Cash reporting at the cost code level		
	allow us to do our own error corrections for coding errors.		
	Integrate procurement and accounts payable		
	Do away with Eva and develop a procurement module that has accountability		
	n/a		
	Real time, on demand reports, custom layouts		
	Receive Reportline reports in Excel vs. Word/pdf format		
	On-line realtime processing		
	Accrual		
	Payments to same vendor with multiple cost codes or other codes have to be done one screen at a time. Would like to see provisions for more streamlined data entry.		
	direct downloading capability		
	On-line entry screens should be updated to reflect user-friendly application.		
	Encumbrance accounting, but it would have to be flexible enough that it could meet our needs.		
	immediate notice of unbalanced CARS entry - certified amount vs input amount for invoice(s)		
	additional data fields for specific agency use		
	CARS does not adequately provide revenue information and is whole lacking for accounts receivable monitoring		
	Project/Task/Phase on Weekly Report 401		
	ad hoc reports		
	Reporting capability to be more flexible		
	CARS does not provide accrual accounting data		
	Access to expenditures greater than 90 days		
	accounts receivable integration		
	User-friendly windows based platform		
	Ability to track receivables		
	Ability to customize reports as we have with Oracle 11i		
	Replace with an integrated system that provides the same functionality that agencies obtain with their ERPs.		

	See responses to various questions above		
	encumbrances		
	Greater flexibility for agency specific information		
	Provide other functions at a more detailed level		
	Shift from Cash to an ACCRUALS Basis		
	Make the system real time		
	Broader support of our accounting functions		
2.			26
	Needs on-line inquiry with ability to drill down to detail level		
	Real time information and reports - not batch.		
	user friendly on-line inquiry functionality		
	Decimal in the dollar field		
	Vendor Edit Table enhancement to capture certified SWAM Businesses		
	less cumbersome data entry		
	Have on line inquiry screens that can query the data at all levels of data input		
	DOWNLOAD MULTIPLE YEARS		
	Would be nice if Eva orders didn't have to be rekeyed into CARS		
	More user friendly		
	Billing		
	On-line entry screens should be more modern in appearance.		
	Interface between transactions processed in eVA and payments in CARS		
	improve handling of interagency transfers		
	Ability to download reports and perform sorting tasks		
	Close Out at Month End should always end on a Friday		
	Pre-audit transactions - Summary by Fund, Program		
	CARS can't support manufacturing activities		
	Cash Control set up by program as well as by fund		
	fixed asset integration		
	better navigational tools		
	More Window Based		
	CARS should be more user friendly.		
	edits before processing such as duplicate invoice numbers and duplicate voucher numbers		
	Provide numerous reports that support the CAFR, etc.		
	Convert it to Graphical User Interface (GUI) and browser based		
3.			18
	Needs on-line report or inquiry development to meet management needs		
	Full interfaces with other systems Payroll, accounts receivable, travel, etc.		

	custom report writing		
	Expand descriptor fields		
	redesign of data entry screen prints to meet our needs		
	Have the Vendor file be the CONTROLL for SWAM vendors		
	Reportline formats in Excel		
	Training		
	Accounts Receivable		
	Error messages should be stated on the screens instead of an error code.		
	Ad hoc reporting and real time processing and reporting		
	Accrual Basis to meet GASB Reporting		
	ad hoc reporting capabilities		
	ability to customize reports		
	Ability to Track Budget at Cost Code level		
	CARS needs more detailed coding structure to capture more detail		
	Ability to research mre than a months data on the payment detail screen		
	Debits and credits for Agency Transaction Vouchers(ATVs) post on the same day		
4.			13
	interface with payroll, procurement, accounts payable, cost accounting, budget		
	Retrieve financial data over multiple fiscal years at the cost code level		
	view vendor payment history		
	permit more than 3 months inquiry for checks written		
	Detail reports that also would show roll up summary reports		
	Relational with other systems		
	Accounts Payable		
	allow for accrual accounting (i.e. modified accrual for the CAFR, encumbrance for budgeting purposes)		
	Federal Grants Reporting for Project, Grant, YTD		
	post DC's before payments		
	Establish an enterprise system		
	On Line vs Batch System		
	More edits to prevent errors		
5.			10
	custom import/export functionality		
	multiple batch releasing		
	Have the CARS Vendor Edit Table be the Universal Vendor table for all state and local goverments standardized		
	Eva interface into accounts payable. One time order entry and payment.		
	Web-based		
	Interface to eVA		

	Prevent IATs from being processed until both agencies approve transaction		
	Budgetary Funding Controls		
	faster integration between CARS and FATS		
	Coding generators from abbreviated codes		
Total # of respondents 41 . Statistics based on 38 respondents; 0 filtered; 3 skipped.			

Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.		Response Percent	Response Total
Yes		29.7%	11
No		70.3%	26
Comments			15
	Medicare Cost Reporting Guidelines		
	Just DOA's requirements in the CAPP Manual.		
	State statutes that address administration of investments, debt, insurance, and unclaimed property.		
	National Guard Bureau Regulations consist of several thousand pages of requirements		
	Code of Virginia Requires full accrual based financial statements according to GAAP for ABC.		
	10.1-1174; 10.1-1117; 10.1-1124; 10.1-1141; 58.1-1609; 10.1-1181; 10.1-1114; 10.1-1116		
	Not Known		
	Do not know		
	GAAP requirements		
	TAX Code of Virginia		
	Code of Federal Regulations - Title 45		
	GASB Pronouncements		
	GAAP, GASB, FHWA, FEMA, Code of Virginia		
	None known.		
	I do not know of any		
Total # of respondents 41 . Statistics based on 40 respondents; 0 filtered; 1 skipped.			

If you have any other concerns or comments about this functional area, please include them here.		Response Percent	Response Total
			22
	FTE's above include cash receipting, general ledger, accounts payable (local and state), cost accounting and fixed assets. One half of band 3 FTE supports Comm Center acctg function and is NOT included above. One half of band 5 FTE supports budget functions and is NOT included above.		
	All of the Accounting processes performed by SVTC are for four (4) state agencies		
	None		
	None		
	EVA needs to go. It is not cost effective at the user level. EVA has caused additional work for all users with NO SAVINGS. WHY HAS HIGHER ED. Institutions been exempted from EVA? These are our best and brightest and they opt out. That should tell everyone something. AMEX is not cost affective. The savings someone thinks that are realized in Richmond are spent 10 times over at the agency level to document and try and keep this raging bull under controll. Knowing the Feds terrible experience with Credit Cards I don't understand why decision makers continue to insist on using this high risk method of doing buiness. EFT and other commerical credit methods have a much higher creditabiltiy and track record for transaction safety.		
	As stated in other surveys. We need to have relational systems that tie in together and talk to each other. CARS, FATS, CIPPS, are all old and outdated systems and need to be replace with web-based systems.		
	GAAP, GASB, DOA		
	None.		
	This module is too generic in nature to determine what staff resources are involved in automated or manual accounting processes. Therefore, we cannot assign an accurate FTE count.		
	Additionally, CARS does not provide information for our agency that meets the needs of management in a timely manner and the budget level that we need.		
	Virginia Correctional Enterprises has a separate accounting processing and enterprise function from the rest of the Department of Corrections which might affect the answers given.		
	Staff requirements include accounting staff only. Shop data technicians, customer service reps, purchasing staff all contribute transactions to the system in some way that ultimately creates a journal transaction.		
	The State System (CARS) is based on CASH Accounting. This agency deals with Cash as well as Accrual Accounting. This creates alot of manual processes that have to be created and maintained.		
	Q5: Both are used Q14: Both are used		
	28 of the FTE's mentioned in question 24 work in the Office of Information Application Support and are needed to maintain the taxpayer accounting system at TAX. They majority of the updates to our accounting system relate to changes to the tax code and new legislative initiatives. Also, with over 1 million tax returns and payments processed each year (both checks and EFT), the STARS accounting system can not be replaced by a STATE accounting system.		
	The accounting process is adequately completed by the staff and contractors at DMAS. It is very difficult to imagine a more complex federal program than		

	Medicaid. Thus it is very difficult to fully explain within the confines of this survey the experience and knowledge of the staff at DMAS who complete this function.		
	Any system that is planned must also be compatible with the agency's customer system. DMV collects and maintains transaction data at a very detailed level that is required to be used for our mandated cost allocation which uses Activity Based Costing methodology.		
	MANDATORY THAT DETAIL AND COMPLEX LOGIC REQUIREMENTS RELATED TO FEDERAL BILLING BE MET ---- FOLLOW UP INTERVIEWS REQUESTED TO PROVIDE ADDITIONAL INFORMATION ON THIS SUBJECT. FTE data for question 25 includes time spent data entry, review and approval of online journal vouchers, allocation routine setup, general ledger table maintenance, bond accounting and budgetary accounting process.		
	Old systems that mostly batch system so data is updated overnight, not real time. Biggest problem is still the lack of integration between all these different systems "owned" by different agencies and a lack of willingness to cooperate and coordinate amongst themselves.		
	Must be able to support federal reimbursement billing processes.		
	STARS Project may purchase Oracle modules to support the work order, help desk, and inventory needs. As a result of this proposed purchase, e-business suite is provided that supports most financial administrative duties. See questions 27 - 28.		
	Overall caveat - DCJS keys ALL CARS entries for DFP.(#13...) #2 - This is assumed to address IATs. #6 - DFP charges/bills 'jurisdiction' for some of the fire svc. training we perform. Such is a very small - dollar & transaction count, part of fiscal ops. #10 - DFP awards grants to jurisdiction for CIP: Burn Bldg. Repair & Construction. #11 - Such is tracked by Proj# & CC Code w/i CARS #12 - Not at this time; prob. future		
	The only access we have in the District to CARS is for inquiry, download of information from FINDS, and input of payment through the Voucher system. The responses to this section are based on substituting District for Agency in all questions.		
Total # of respondents 41. Statistics based on 22 respondents; 0 filtered; 19 skipped.			